

Attorney Docket No. 40124/09201 (N 7359 / KK)

POWER OF ATTORNEY

NCTENGINEERING GmbH, as assignee of the entire right, title, and interest in the invention entitled "Torque Sensor", for which a U.S. Patent Application was filed on June 28, 2006 and assigned Serial No. 10/584,880; and which claims priority to PCT Patent Appln. Serial No.: PCT/EP2004/014796 filed on December 30, 2004; EP Patent Appln. Serial No.: 03 030 030.5 filed on December 30, 2004; U.S. Prov. Patent Appln. Serial No. 60/533,276 filed on December 30, 2003; U.S. Prov. Patent Appln. Serial No. 60/598,111 filed on August 2, 2004; U.S. Prov. Patent Appln. Serial No. 60/612,562 filed on September 23, 2004; U.S. Prov. Patent Appln. Serial No. 60/617,890 filed on October 12, 2004; U.S. Prov. Patent Appln. Serial No. 60/626,359 filed on November 9, 2004 and U.S. Prov. Patent Appln. Serial No. 60/629,589 filed on November 19, 2004 and hereby appoints attorneys associated with USPTO Customer No. 30636 as its attorneys/agents with full power of substitution and revocation, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

Customer No. 30636  
Fay Kaplun & Marcin, LLP  
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Please direct all telephone calls to Oleg F. Kaplun at (212) 619-6000 Ext. 203 or via email at Okaplun@fkmiplaw.com.

The undersigned (whose title is supplied below) is empowered to sign this certificate on behalf of the assignee.

NCTENGINEERING GmbH

Dated:

10 August 2006

By:

Name:

Title:

Witj May  
ZuTz MAY  
CEO